

SENATE BILL 3637

By Southerland

AN ACT to amend Tennessee Code Annotated, Section  
67-6-102, relative to occasional and isolated sales.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(6)(B), is amended by deleting the punctuation ";" at the end of the subdivision and substituting instead the punctuation "." and by adding the following sentences at the end of the subdivision:

Nonprofit organizations, other than volunteer fire departments, and public schools engaging in four (4) or more fundraising events during a calendar year in which sales of tangible personal property are made during a temporary sales period shall be considered to be engaging in occasional and isolated sales during the first three (3) events. Sales made by such nonprofit organization or public school during the fifth or subsequent such fundraising event during a calendar year shall be considered to be sales at retail;

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.